17. The optical compensation sheet of claim 1, wherein at least one of the two optically anisotropic layers has a retardation (R_0) in the plane of 50 to 200 nm, R_0 being represented by formula (a):

formula (a)

$R_0 = (nx - ny) \times d$

wherein nx represents maximum refractive index in the plane of the optically anisotropic layer, ny represents refractive index in the plane of the optically anisotropic layer in the direction perpendicular to the direction giving nx, and d represents a thickness of the optically anisotropic layer.

18. The optical compensation sheet of claim 1, wherein at least one of the two optically anisotropic layers satisfies the following:

when the direction normal to the optically anisotropic layer is regarded as 90 degrees, the direction parallel to the optically anisotropic layer and giving maximum refractive index in the plane of the optically anisotropic layer is regarded as zero degrees, and retardation is measured at an incident angle of from 0 to 90 degrees to the optically anisotropic layer, angle θa (°), giving maximum retardation (R_e) in the plane at 590 nm represented by the

following formula (1) in the plane perpendicular to the incident direction, is in the range of from more than zero degrees to less than 90 degrees, and the maximum value of retardation is in the range of from 65 to 250 nm,

formula (1)

$R_e = (nx1 - ny1) \times d$

wherein nx1 represents maximum refractive index at 590 nm in the plane perpendicular to the incident direction, ny1 represents minimum refractive index at 590 nm in the plane perpendicular to the incident direction, and d represents a thickness of the optical compensation sheet.

19. A liquid crystal display comprising a liquid crystal cell provided between a first polarizing plate and a second polarizing plate,

wherein an optical compensation sheet is provided either between the first polarizing plate and the liquid crystal cell or between the second polarizing plate and the liquid crystal cell, the optical compensation sheet comprising at least two optically anisotropic layers each formed by orienting an optically anisotropic compound, and the orientation direction in the optically anisotropic layer plane of the optically anisotropic compound in the two

optically anisotropic layers intersecting each other at an angle of from 80 to 100 degrees, and

wherein, viewing the two optically anisotropic layers from one side of the optical compensation sheet,

one of the two optically anisotropic layers, when the optically anisotropic compound is uniaxial, is oriented so that a first angle of the optic axis of the uniaxial optically anisotropic compound to the optical compensation sheet plane increases continuously or stepwise in the thickness direction of the optical compensation sheet, or when the optically anisotropic compound is biaxial, is oriented so that a second angle of a direction giving maximum refractive index of the biaxial optically anisotropic compound to the optical compensation sheet plane increases continuously or stepwise in the thickness direction of the optical compensation sheet, and

the other optically anisotropic layer, when the optically anisotropic compound is uniaxial, is oriented so that the first angle decreases continuously or stepwise in the thickness direction of the optical compensation sheet, or when the optically anisotropic compound is biaxial, is oriented so that the second angle decreases continuously or stepwise in the thickness direction of the optical compensation sheet.

20. The liquid crystal display of claim 19, wherein the orientation direction of one of the two optically anisotropic layers is substantially perpendicular to the transmission axis of the first polarizing plate and is substantially parallel to the transmission axis of the second polarizing plate, or the orientation direction of one of the two optically anisotropic layers is substantially perpendicular to the transmission axis of the second polarizing plate and is substantially parallel to the transmission axis of the first polarizing plate.

21. A polarizing plate for elliptically polarized light comprising the optical compensation sheet.